

P. O. Box 959
Scranton, PA 18501

E. O. Determination Section

AUG 2 1979

Dear Applicant:

We have considered your application for exemption from Federal income tax as an organization described in section 501(c)(4) of the Internal Revenue Code.

The evidence submitted discloses that you were incorporated under the laws of . Your stated purposes are to promote responsibility and constructive action by way of an informative newspaper circulated to the general public and to engage in and to do any and all lawful act or acts concerning any and all lawful actions for which non-profit corporations may be incorporated.

Membership is open to every race, religion and creed. Your activities consist of publishing and distributing a bi-weekly publication to the general public concerning the pro's and con's to understand and deal with personal and social decisions.

Funds were received from membership dues, subscriptions and sale of advertising space. Disbursements were for administrative and operating expenses.

Section 501(c)(4) of the Internal Revenue Code provides for the exemption of civic leagues or organizations not organized for profit but operated exclusively for social welfare.

Section 1.501(c)(4) - (a)(2)(i) of the Income Tax Regulations stipulates that an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. An organization embraced within this section is one which is operated primarily for the purpose of bringing about civic betterment and social improvement.

On the basis of the information submitted, we have concluded:

The purposes for which you were organized are broader than those encompassed by section 501(c)(4) of the Code.


2. Your primary activity is to publish and distribute a newspaper to the general public in a manner similar to an ordinary commercial publishing organization.
3. Your organization is operated primarily for the private benefit of the members.

Accordingly, we hold that you are not organized and operated exclusively for the promotion of social welfare and you do not qualify for recognition of exemption from Federal income tax as an organization described in section 501(c)(4) of the Code and applicable Regulations. Therefore, you are required to file Federal income tax returns.


You have the right to appeal this determination if you believe that it is incorrect. To appeal, please refer to the enclosed Publication 892.

If we do not hear from you within thirty days from the date of this letter, this determination will have become final.

Sincerely yours,


District Director

Encl. Pub. 892


C.L. sent to 